FOURTH AVENUE GAMBELL, LLC
EXHIBIT NN



Law Offices of

ERWIN & ERWIN, LLC

From the Desk of: Robert C. Erwin

October 1, 2004

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Robert C. Erwin

John Tindall Tindall, Bennett & Shoup 508 West 2nd Ave., Third Floor Anchorage, AK 99501

Re: The Fourth Avenue Gambell Limited Partnership Purchase Agreement Lots 8A, 10, 11, & 12; Block 26A East Addition

Dear Mr. Tindall:

In Section 11 of the Purchase and Sale Agreement for Lots 8A, 10, 11 & 12 of Block 26A East Addition, the parties agreed that the Fourth Avenue Gambell Limited Partnership would commence and diligently pursue a Quiet Title action to remove any clouds on its title to the property.

The Quiet Title action was filed and as a result thereof Northern Corporation and its successor, Skinner Corporation, assigned its interest in the original Deed of Trust on the property to the Fourth Avenue Gambell Limited Partnership. The new Trustee then executed a Deed of Reconveyance of the property to the Fourth Avenue Gambell Limited Partnership. The legal title of the property is now in the Fourth Avenue Gambell Limited Partnership as these documents have been recorded.

It is the intension of the Fourth Avenue Gambell Limited Partnership to dismiss the Quiet Title lawsuit because it is now unnecessary. The title to the property has been resolved. If there are any questions, please contact me immediately.

Very truly yours,

ERWIN & ERWIN, LLC

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Robert O. Drwin

RCE/smw

cc: Paul Maney

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